

**COUNTY OF YUBA
OFFICE OF EMERGENCY SERVICES**

**GRANT NO. VB07050580
FOR THE YEAR ENDED
JUNE 30, 2008**

COUNTY OF YUBA
OFFICE OF EMERGENCY SERVICES
GRANT NO. VB07050580
FOR THE YEAR ENDED JUNE 30, 2008

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FINANCIAL SECTION

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- Independent Auditors' Report
 - Financial Statements

INDEPENDENT AUDITOR'S REPORT

Board of Supervisors
County of Yuba
Marysville, California

We have audited the accompanying financial statements of County of Yuba, California's State of California Office of Emergency Services (OES) Grant No. VB07050580 (Grant) for the year ended June 30, 2008 as listed in the table of contents. These financial statements are the responsibility of County of Yuba, California's management. Our responsibility is to express an opinion on these financial statements based on our audit.

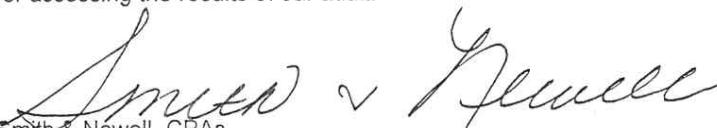
We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also included assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1C to the financial statements, these financial statements were prepared in conformity with the accounting practices prescribed or permitted by the State of California Office of Emergency Services (OES), which is a comprehensive basis of accounting other than generally accepted accounting principles.

As discussed in Note 1B, the financial statements present only the activity of the Grant and do not purport to, and do not present fairly the financial position of the County of Yuba, California, as of June 30, 2008, and the changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and surplus of the Grant as of June 30, 2008, and the results of its operations for the year then ended in conformity with the basis of accounting described in Note 1C.

In accordance with Government Auditing Standards we have also issued a report dated December 16, 2007 on our consideration of the Grant's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulation, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with Government Auditing Standards and important for assessing the results of our audit.


Smith & Newell, CPAs
Yuba City, California
December 16, 2008

FINANCIAL STATEMENTS

COUNTY OF YUBA
OFFICE OF EMERGENCY SERVICES
GRANT NO. VB07050580
ASSETS, LIABILITIES AND SURPLUS
FOR THE YEAR ENDED JUNE 30, 2008

ASSETS

Cash	\$ -
Accounts receivable	-
Total Assets	\$ -

LIABILITIES AND FUND EQUITY

Liabilities	\$ -
Total Liabilities	-
Surplus	-
Undesignated	-
Total Surplus	-
Total Liabilities and Surplus	\$ -

The accompanying notes are an integral part of these financial statements.

COUNTY OF YUBA
OFFICE OF EMERGENCY SERVICES
GRANT NO. VB07050580
STATEMENT OF APPROVED BUDGET AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2008

	<u>Approved Budget</u>	<u>Expenditures</u>	<u>Variance Favorable Unfavorable</u>
<u>EXPENDITURES</u>			
Personal services	\$ 144,503	\$ 144,503	\$ -
Operating expenses	24,998	24,998	-
Equipment	-	-	-
Total Expenditures	<u>\$ 169,501</u>	<u>\$ 169,501</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

**NOTES TO
FINANCIAL STATEMENTS**

COUNTY OF YUBA
OFFICE OF EMERGENCY SERVICES
GRANT NO. VB07050580
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General Information

The State of California, Office of Emergency Services awarded Grant No. VB07050580 to the County of Yuba for the Yuba County Child Abuse Vertical Prosecution Program. The total grant amount was \$169,501. The grant period was July 1, 2007 to June 30, 2008.

B. Reporting Entity

For reporting purposes, the grant activity is regarded as the entire reporting entity.

C. Basis of Accounting

The financial statements have been prepared in conformity with the accounting practices prescribed or permitted by the State of California Office of Emergency Services. Revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recorded when the related liability is incurred.

OTHER REPORT

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Supervisors
County of Yuba
Marysville, California

We have audited the financial statements of County of Yuba, California's State of California Office of Emergency Services (OES) Grant No. VB07050580 (Grant) as of and for the year ended June 30, 2008, and have issued our report thereon dated December 16, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Grant's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Grant's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Grant's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Grant's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Grant's financial statements that is more than inconsequential will not be prevented or detected by the Grant's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Grant's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Grant's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

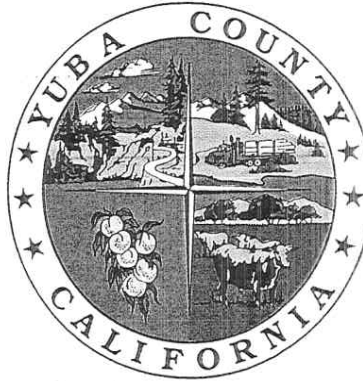
This report is intended solely for the information and use of management, others within the organization, the Board of Supervisors and the State of California Office of Emergency Services (OES) and is not intended to be, and should not be, used by anyone other than these specified parties.



Smith & Newell, CPAs
Yuba City, California
December 16, 2008

The County of Yuba

OFFICE OF THE DISTRICT ATTORNEY




PATRICK J. McGRATH
DISTRICT ATTORNEY

(530) 749-7770
FAX (530) 749-7363

DATE: December 23, 2008

TO: Governor's Office of Emergency Services
Audits Unit

FROM: Patrick McGrath
District Attorney 

RE: Yuba County CAVP grant Award VB07050580
Grant Period: 7/1/07 to 6/30/08
Final Audit



Enclosed are two copies of the independent audit report for the Yuba County Child Abuser Vertical Prosecution grant, award number VB07050580.

Submission of this report should satisfy the financial audit requirement for this grant for the award period ended June 30, 2008.

If you have any questions, please feel free to call me at 530-749-7770.

Cc: CAVP file
FY 07-08